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*Financial Advisor to the Official Committee of
Unsecured Creditors*

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

In re:

THE ROMAN CATHOLIC
ARCHBISHOP OF SAN FRANCISCO

Debtor.

Case No. 23-30564

Chapter 11 Cases

**FOURTEENTH MONTHLY FEE
STATEMENT OF BERKELEY RESEARCH
GROUP FOR ALLOWANCE AND PAYMENT
OF INTERIM COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR
THE PERIOD MARCH 1, 2025 THROUGH
MARCH 31, 2025**

Name of Applicant:	Berkeley Research Group, LLC (“BRG”)
Authorized to Provide Professional Services to:	The Official Committee of Unsecured Creditors (“Committee” or “UCC”)
Date of Retention:	Effective as of October 9, 2023 by Order entered November 7, 2023 [Dkt. No. 288]
Period for Which Compensation and Reimbursement is Sought:	March 1, 2025 – March 31, 2025
Amount of Compensation Requested: ¹	\$67,778.55
Less 20% Holdback:	\$13,555.71
Amount of Expenses Requested:	\$0.00
Total Compensation (Net of Holdback) and Expense Reimbursement Requested:	\$54,222.84

1. Pursuant to sections 327(e) and 328(a) of Chapter 11 of Title 11 of the United States Code, Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure, the *Order Authorizing Procedures and Authorizing Payment of Professional Fees and Expenses on a Monthly Basis* [Dkt. No. 212] (the “Compensation Procedures Order”), the *Order Approving Application of the Official Committee of Unsecured Creditors for Order Approving Employment of Berkeley Research Group, LLC as Financial Advisor Effective as of October 9, 2023* [Dkt. No. 288] (the “Retention Order”), Berkeley Research Group, LLC (“BRG”) hereby submits its Fourteenth Monthly Fee Statement (the “Fee Statement”) for Allowance and Payment of Interim Compensation and Reimbursement of Expenses for the Period March 1, 2025 through March 31, 2025 (the “Fee Period”). By this fourteenth statement, BRG seeks payment in the amount of \$54,222.84 which comprises (i) eighty percent (80%) of the total amount of compensation sought for actual and necessary services rendered during the Fee Period, and (ii) reimbursement of one hundred percent (100%) of actual and necessary expenses incurred in connection with such services. As described in more detail in the Retention Order, the compensation sought herein is comprised of the services provided to the Committee based on hourly rates.

2. Attached hereto as **Exhibit A** is a summary of BRG timekeepers (collectively, the “Timekeepers”) who rendered services to the Committee in connection with the Bankruptcy Case

¹ Pursuant to the Application of Employment of Berkeley Research Group, LLC as Financial Advisor (Dkt. No. 236), BRG’s fees are based on fees for actual hours expended, charged at BRG’s standard hourly rates which are in effect when the services are rendered, less a voluntary 10% rate concession. Accordingly, we have reduced our fees for the Fee Period by \$7,530.95 as indicated on Exhibit A and Exhibit B.

1 during the Fee Period, including the hourly rate, title, and fees earned by each Timekeeper. The
2 schedule of fees incurred during the Fee Period summarized by task code is attached hereto as
3 **Exhibit B**. The detailed time records which describe the time spent by each BRG Timekeeper for
4 the Fee Period are attached hereto as **Exhibit C**.

5 3. BRG also maintains records of all actual and necessary out-of-pocket expenses
6 incurred in connection with the rendition of its professional services. At this time BRG is not
7 requesting reimbursement for any expenses incurred during the Fee Period but reserves the right to
8 request reimbursement therefore in the future.

9 4. In accordance with the Compensation Procedures Order, each Notice Party shall
10 have until the fourteenth (14th) day (or the next business day if such day is not a business day)
11 following service of this Fee Statement (the "Objection Deadline") to serve an objection to the Fee
12 Statement on BRG and each of the other Notice Parties.

13 5. If no objections to the Statement are received on or before the Objection Deadline,
14 the Debtor, pursuant to the Compensation Procedures Order, is authorized to pay BRG on an
15 interim basis the total amount of **\$54,222.84** which consists of eighty percent (80%) of BRG's total
16 fees of **\$67,778.55** and one hundred percent (100%) of BRG's total expenses of **\$0.00** for the Fee
17 Period.

18 6. To the extent an objection to the Statement is received on or before the Objection
19 Deadline, the Debtor is to withhold payment of that portion of the Statement to which the objection
20 is directed and will promptly pay the remainder of the fees and disbursements in the percentages
21 set forth above. To the extent such an objection is not resolved, it shall be preserved and scheduled
22 for consideration at the next interim fee application hearing.

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Dated: April 18, 2024

Respectfully submitted,
By: /s/ D. Ray Strong
D. Ray Strong
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*Financial Advisors to the Official Committee
of Unsecured Creditors*

EXHIBIT A



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit A: Summary of Fees By Professional

For the Period 03/01/25 through 03/31/25

Professional	Title	Billing Rate	Hours	Fees
P. Shields	Managing Director	\$895.00	0.7	\$626.50
R. Strong	Managing Director	\$855.00	17.1	\$14,620.50
M. Babcock	Managing Director	\$795.00	1.6	\$1,272.00
J. Funk	Associate Director	\$670.00	2.0	\$1,340.00
C. Tergevorkian	Senior Managing Consultant	\$535.00	53.5	\$28,622.50
S. Chaffos	Consultant	\$440.00	47.4	\$20,856.00
A. Stubbs	Associate	\$340.00	21.7	\$7,378.00
M. Kuhn	Case Assistant	\$180.00	3.3	\$594.00
TOTAL			147.3	\$75,309.50
Agreed Upon Concession: 10%				(\$7,530.95)
TOTAL REQUESTED FEES				\$67,778.55
BLENDED RATE AFTER CONCESSION				\$460.14

EXHIBIT B



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit B: Summary of Fees By Task Code

For the Period 03/01/25 through 03/31/25

Task Code	Hours	Fees
200.90 - Document / Data Analysis (Production Requests)	25.0	\$12,254.00
220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)	2.0	\$1,340.00
300.00 - Asset Analysis (General - Debtors)	19.4	\$10,554.00
302.00 - Asset Analysis (General - Related Non-Debtors)	30.3	\$14,721.00
304.00 - Asset Analysis (General - Parishes)	18.7	\$8,997.00
330.00 - Asset Analysis (Real Property - Debtors)	13.3	\$5,146.00
332.00 - Asset Analysis (Real Property - Related Non-Debtors)	7.4	\$2,905.00
334.00 - Asset Analysis (Real Property - Parishes)	14.5	\$9,646.50
410.00 - Litigation Analysis (Avoidance Actions)	2.2	\$1,673.50
600.00 - Claims / Liability Analysis (General)	3.0	\$1,070.00
1020.00 - Meeting Preparation & Attendance	8.0	\$5,900.00
1060.00 - Fee Application Preparation & Hearing	3.5	\$1,102.50
TOTAL	147.3	\$75,309.50
Agreed Upon Concession: 10%		(\$7,530.95)
TOTAL REQUESTED FEES		\$67,778.55
BLENDED RATE AFTER CONCESSION		\$460.14

EXHIBIT C

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 03/01/25 through 03/31/25

Date	Professional	Hours	Amount	Description
<u>200.90 - Document / Data Analysis (Production Requests)</u>				
03/05/25	C. Tergevorkian	1.1	\$588.50	Updated documents tracker with recent financial documents to identify outstanding requests.
03/12/25	S. Chaffos	1.7	\$748.00	Evaluated APRIO-001 and APRIO-002 document production to determine the overlap of documentation.
03/12/25	C. Tergevorkian	0.9	\$481.50	Evaluated Aprio's second production of documents to assess completeness of information.
03/20/25	S. Chaffos	2.3	\$1,012.00	Analyzed BMP-002 index overlay document production from auditors (received 10/11/2024) for affiliate RPSC (2017 - 2020) to assess completeness of production.
03/20/25	S. Chaffos	1.7	\$748.00	Analyzed BMP-002 index overlay document production from auditors (received 10/11/2024) for affiliate RPSC (2020- 2024) to assess completeness of production.
03/24/25	C. Tergevorkian	2.2	\$1,177.00	Prepared schedule summarizing the audit workpaper documents produced for each entity.
03/24/25	C. Tergevorkian	1.6	\$856.00	Updated documents tracker to include Debtor responses to outstanding high priority requests.
03/24/25	C. Tergevorkian	0.8	\$428.00	Updated documents tracker to identify compliance with requests regarding recent Baker Tilley documents for Catholic Charities.
03/25/25	C. Tergevorkian	0.9	\$481.50	Evaluated Baker Tilley's first production of audit workpapers for compliance with UCC Committee requests.
03/26/25	S. Chaffos	1.9	\$836.00	Analyzed BMP-003 index overlay document production provided by auditors (received 02/25/2025) for assessment of compliance with requests.
03/26/25	S. Chaffos	1.4	\$616.00	Analyzed BMP-003 index overlay document production provided by auditors (received 02/25/2025) for Archbishop Riordan High School (2016 - 2024) to assess compliance with requests.
03/26/25	S. Chaffos	1.2	\$528.00	Analyzed BMP-003 index overlay document production provided by auditors (received 02/25/2025) for Junipero Serra High School (2019 - 2024) to assess compliance with requests.
03/26/25	C. Tergevorkian	0.9	\$481.50	Evaluated Baker Tilley's first production of audit workpapers to assess compliance with requests.
03/27/25	S. Chaffos	1.6	\$704.00	Analyzed BMP-003 index overlay of document production provided by auditors (received 02/25/2025) for Marin Catholic High School (2017 - 2023) to assess completeness.



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 03/01/25 through 03/31/25

Date	Professional	Hours	Amount	Description
<u>200.90 - Document / Data Analysis (Production Requests)</u>				
03/27/25	C. Tergevorkian	1.1	\$588.50	Evaluated BPM's third production of audit workpapers to identify inquiries relating to completeness.
03/27/25	C. Tergevorkian	0.9	\$481.50	Evaluated Baker Tilley's second production of audit workpapers to identify inquires relating to completeness.
03/28/25	C. Tergevorkian	1.5	\$802.50	Analyzed Debtor's responses to outstanding document requests for comparison with productions.
03/28/25	C. Tergevorkian	1.3	\$695.50	Analyzed audit workpapers provided to date to locate any outstanding financials.
Task Code: 200.90		25.0	\$12,254.00	Totals
<u>220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)</u>				
03/05/25	J. Funk	0.2	\$134.00	Continued to update comparative MOR financial analysis for UCC monitoring of post-petition debtor activities.
03/07/25	J. Funk	1.8	\$1,206.00	Updated comparative MOR financial analysis for UCC monitoring of post-petition debtor activities.
Task Code: 220.00		2.0	\$1,340.00	Totals
<u>300.00 - Asset Analysis (General - Debtors)</u>				
03/03/25	S. Chaffos	2.5	\$1,100.00	Analyzed the cash / investment general ledger activity for updates to cash / investment analysis).
03/03/25	S. Chaffos	1.4	\$616.00	Continued analyzing the cash / investment general ledger activity for updates to cash / investment analysis).
03/03/25	S. Chaffos	0.4	\$176.00	Met with BRG (RS) to discuss GL transaction data analysis for asset analyses.
03/03/25	R. Strong	0.4	\$342.00	Met with BRG (SC) to discuss GL transaction data analysis for ongoing asset analyses.
03/05/25	R. Strong	1.5	\$1,282.50	Updated cash receipts and disbursement analyses for ongoing enterprise asset evaluation.
03/05/25	C. Tergevorkian	1.3	\$695.50	Evaluated BPM's second and third productions relating to audit workpapers for asset analyses.
03/10/25	C. Tergevorkian	0.7	\$374.50	Analyzed recent document production (March 7, 2025 - Sacred Heart Financials) for asset analyses.
03/10/25	C. Tergevorkian	0.7	\$374.50	Evaluated Sacred Heart HS comparative financial statement analysis (2013 - 2024) for asset analysis.



Exhibit C: Schedule of Time Detail

For the Period 03/01/25 through 03/31/25

Date	Professional	Hours	Amount	Description
<u>300.00 - Asset Analysis (General - Debtors)</u>				
03/10/25	A. Stubbs	0.3	\$102.00	Updated comparative balance sheet analysis to include data from 2024 Seminary Audit for asset analyses.
03/10/25	A. Stubbs	0.2	\$68.00	Updated comparative balance sheet analysis to include data from 2024 Sacred Heart Cathedral Prep HS Audit for asset analyses.
03/13/25	C. Tergevorkian	0.5	\$267.50	Evaluated recent document productions to update asset analyses.
03/17/25	C. Tergevorkian	2.0	\$1,070.00	Updated BRG asset profile schedule to include additional financial data received in document productions.
03/20/25	C. Tergevorkian	0.9	\$481.50	Evaluated document productions Baker Tilley audit workpapers on Vallombrosa for Debtor asset analysis.
03/25/25	S. Chaffos	2.2	\$968.00	Analyzed the cash / investment general ledger data for cash / investment analysis.
03/25/25	S. Chaffos	0.4	\$176.00	Met with BRG (CT) to discuss updates to ongoing asset analyses pursuant to review of recent document productions.
03/25/25	C. Tergevorkian	0.4	\$214.00	Met with BRG (SC) to discuss updates to ongoing asset analyses resulting from evaluation of recent document productions.
03/26/25	C. Tergevorkian	1.1	\$588.50	Analyzed recently provided documents (March 26, 2025 - Cemeteries) for asset analysis.
03/31/25	R. Strong	1.0	\$855.00	Attended call with BRG (CT) regarding analysis of new audit work paper productions for asset analyses.
03/31/25	C. Tergevorkian	1.0	\$535.00	Met with BRG (RS) to discuss audit workpaper analyses for updates to asset analyses.
03/31/25	C. Tergevorkian	0.5	\$267.50	Analyzed audit workpapers provided to date for update to asset analyses.
Task Code: 300.00		19.4	\$10,554.00	Totals

302.00 - Asset Analysis (General - Related Non-Debtors)

03/05/25	C. Tergevorkian	0.9	\$481.50	Evaluated Aprio's second production relating to CASC audit workpapers for asset analyses.
03/05/25	C. Tergevorkian	0.8	\$428.00	Evaluated CASC's sixth production of documents for asset analyses.
03/10/25	C. Tergevorkian	0.8	\$428.00	Analyzed recent document production (March 10, 2025 - Seminary Financials) for asset analyses.

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 03/01/25 through 03/31/25

Date	Professional	Hours	Amount	Description
<u>302.00 - Asset Analysis (General - Related Non-Debtors)</u>				
03/10/25	C. Tergevorkian	0.7	\$374.50	Evaluated Seminary comparative financial statement analysis (2013 - 2024) for updates to asset analyses.
03/10/25	S. Chaffos	0.5	\$220.00	Met with BRG (CT) to discuss recent document productions (CASC, BPM & Aprio).
03/10/25	C. Tergevorkian	0.5	\$267.50	Met with BRG (SC) to discuss recent document productions (CASC, BPM, & Aprio).
03/10/25	A. Stubbs	0.4	\$136.00	Updated comparative income statement analysis to include data from 2024 Seminary Audit for ability-to-pay analyses.
03/10/25	A. Stubbs	0.3	\$102.00	Updated comparative income statement analysis to include data from 2024 Sacred Heart Cathedral Prep HS Audit for ability-to-pay analyses.
03/10/25	A. Stubbs	0.2	\$68.00	Updated comparative balance sheet analysis to include data from 2023 Seminary Audit for asset analyses.
03/10/25	A. Stubbs	0.2	\$68.00	Updated comparative income statement analysis to include data from 2023 Seminary Audit for ability-to-pay analyses.
03/11/25	S. Chaffos	2.4	\$1,056.00	Analyzed CASC-006 document production (1,755 files) by year (2011 - 2023) for asset analyses.
03/11/25	C. Tergevorkian	1.7	\$909.50	Analyzed recent document production (March 11, 2025 - CASC) for asset analyses.
03/11/25	C. Tergevorkian	1.3	\$695.50	Analyzed CASC participant schedules (June 30, 2024) for updates to asset analyses.
03/11/25	A. Stubbs	0.4	\$136.00	Updated comparative financial statements for CASC using data from 2024 audit.
03/12/25	S. Chaffos	2.1	\$924.00	Analyzed CASC-006 document production (1,755 files) by categories (emails, D&L, investment pool, and etc.) for asset analyses.
03/12/25	S. Chaffos	1.4	\$616.00	Analyzed APRI0-002 document production (524 files) document production by year for asset analyses.
03/12/25	C. Tergevorkian	1.0	\$535.00	Analyzed recent document production (March 11, 2025 - RPSC) for asset analyses.
03/12/25	C. Tergevorkian	0.6	\$321.00	Evaluated CASC's sixth production of documents for asset analyses.
03/12/25	S. Chaffos	0.5	\$220.00	Met with BRG (CT) regarding evaluation of audit work paper productions (CASC-006, APRO-001, APRO-002) for asset analysis.

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 03/01/25 through 03/31/25

Date	Professional	Hours	Amount	Description
<u>302.00 - Asset Analysis (General - Related Non-Debtors)</u>				
03/12/25	C. Tergevorkian	0.5	\$267.50	Met with BRG (SC) to discuss analysis of CASC & Aprio audit work paper productions for asset analysis.
03/17/25	C. Tergevorkian	1.8	\$963.00	Analyzed CASC participant investment balances (FY2023 & FY2024) for updates to asset analyses.
03/19/25	C. Tergevorkian	1.5	\$802.50	Analyzed recent document production (March 19, 2025 - Baker Tilley) for affiliate asset analyses.
03/20/25	C. Tergevorkian	1.0	\$535.00	Evaluated document productions for CASC asset analysis.
03/20/25	C. Tergevorkian	1.0	\$535.00	Evaluated document productions for RPSC asset analysis.
03/20/25	C. Tergevorkian	0.9	\$481.50	Evaluated document productions Baker Tilley audit workpapers for Seminary asset investigation.
03/21/25	C. Tergevorkian	1.2	\$642.00	Evaluated BPM's second production of documents relating to RPSC for asset analysis.
03/25/25	S. Chaffos	2.4	\$1,056.00	Analyzed Baker Tilly document production (received 03/19/2025) for affiliates asset analyses; Seminary (2018 - 2024).
03/26/25	S. Chaffos	1.8	\$792.00	Analyzed Baker Tilly document production (received 03/24/2025) for affiliate asset; Catholic Charities (2023 - 2024).
03/26/25	S. Chaffos	1.5	\$660.00	Analyzed Baker Tilly document production (received 03/24/2025) for affiliate asset analysis; Catholic Charities (2020 - 2022).
Task Code: 302.00		30.3	\$14,721.00	Totals
<u>304.00 - Asset Analysis (General - Parishes)</u>				
03/05/25	C. Tergevorkian	0.8	\$428.00	Evaluated document productions for updates to Parish Ability to Pay analysis (2024).
03/05/25	C. Tergevorkian	0.7	\$374.50	Evaluated document productions for updates to Parish Ability to Pay analysis (2023).
03/13/25	S. Chaffos	0.2	\$88.00	Met with BRG (CT) to discuss analysis of BPM002 document production for asset analyses.
03/13/25	C. Tergevorkian	0.2	\$107.00	Met with BRG (SC) to discuss analysis of BPM002 document production for asset analyses.
03/19/25	S. Chaffos	1.4	\$616.00	Analyzed the new overlay received from Debtor BMP-002 document production (3,812 files) to identify Parish documents by entity for asset analysis.



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 03/01/25 through 03/31/25

Date	Professional	Hours	Amount	Description
<u>304.00 - Asset Analysis (General - Parishes)</u>				
03/20/25	S. Chaffos	2.1	\$924.00	Analyzed BMP-002 document production (received 10/11/2024) for Parish asset analysis.
03/20/25	S. Chaffos	1.9	\$836.00	Continued analysis of BMP-002 document production (received 10/11/2024) for Parish asset analysis.
03/20/25	C. Tergevorkian	0.9	\$481.50	Evaluated document productions regarding Baker Tilley audit workpapers for Parish asset analysis.
03/21/25	S. Chaffos	2.2	\$968.00	Analyzed BMP-002 document production (received 10/11/2024) for updates to Parish asset analysis.
03/21/25	S. Chaffos	1.8	\$792.00	Continued analyzing BMP-002 document production (received 10/11/2024) for updates to Parish ability-to-pay analysis.
03/21/25	S. Chaffos	1.7	\$748.00	Continued analyzing BMP-002 document production (received 10/11/2024) for updates to Parish asset analysis.
03/21/25	C. Tergevorkian	1.0	\$535.00	Evaluated BPM's second production of documents relating to Parishes for asset analysis.
03/26/25	S. Chaffos	2.0	\$880.00	Analyzed Baker Tilly document production (received 03/19/2025) for Parishes asset analysis (Anselm, Cecilia, CSMA, and Patrick) (2018 - 2024).
03/28/25	R. Strong	0.6	\$513.00	Attended call with BRG (CT) regarding Debtor's responses to outstanding document requests for Parish financial statement analysis.
03/28/25	C. Tergevorkian	0.6	\$321.00	Met with BRG (RS) to discuss Debtor's responses to outstanding document requests in relation to Parish financial statement analysis.
03/28/25	C. Tergevorkian	0.4	\$214.00	Prepared list of Parish/Parish Schools to provide to UCC Counsel pursuant to inquires.
03/28/25	R. Strong	0.2	\$171.00	Evaluated Parish financial statement issues regarding FY 2004 financial requests.
Task Code: 304.00		18.7	\$8,997.00	Totals
<u>330.00 - Asset Analysis (Real Property - Debtors)</u>				
03/07/25	A. Stubbs	2.8	\$952.00	Updated the master real estate analysis to include additional from document productions for division.
03/07/25	A. Stubbs	1.5	\$510.00	Updated the master real estate analysis to include additional information from documents production for archdiocese properties.

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 03/01/25 through 03/31/25

Date	Professional	Hours	Amount	Description
<u>330.00 - Asset Analysis (Real Property - Debtors)</u>				
03/07/25	C. Tergevorkian	1.0	\$535.00	Evaluated BRG's master real estate schedule for updates pursuant to recent document productions.
03/12/25	A. Stubbs	2.8	\$952.00	Updated real estate index to eliminate duplicate addresses.
03/12/25	A. Stubbs	2.5	\$850.00	Continued to update real estate index to eliminate duplicate addresses.
03/12/25	C. Tergevorkian	1.2	\$642.00	Updated master real estate file to include additional data from document productions.
03/14/25	C. Tergevorkian	1.0	\$535.00	Evaluated the updated master real estate file to include additional data.
03/14/25	A. Stubbs	0.5	\$170.00	Updated analysis of RPSC lease chart (RCABSF properties) for real estate analysis.
Task Code: 330.00		13.3	\$5,146.00	Totals
<u>332.00 - Asset Analysis (Real Property - Related Non-Debtors)</u>				
03/07/25	A. Stubbs	1.3	\$442.00	Updated the master real estate analysis to include additional information from document productions for affiliate properties.
03/13/25	A. Stubbs	2.6	\$884.00	Updated excel analysis of RPSC lease chart (RPSC properties) for real estate analysis.
03/13/25	A. Stubbs	1.3	\$442.00	Updated analysis of RPSC lease chart (RCABSF properties) for real estate analysis.
03/13/25	A. Stubbs	0.8	\$272.00	Prepared analysis of RPSC lease chart (RPSC properties) for real estate analysis.
03/13/25	C. Tergevorkian	0.3	\$160.50	Evaluated RPSC lease chart as of September 2024 for real estate analysis.
03/13/25	R. Strong	0.2	\$171.00	Attended meeting with BRG (MB) regarding RPSC real estate issues pursuant to UCC Counsel inquiries.
03/13/25	M. Babcock	0.2	\$159.00	Met with BRG (RS) to discuss RPSC real estate issues assets pursuant to UCC Counsel inquiries.
03/14/25	C. Tergevorkian	0.7	\$374.50	Evaluated RPSC lease chart as of September 2024 for real estate analysis.
Task Code: 332.00		7.4	\$2,905.00	Totals
<u>334.00 - Asset Analysis (Real Property - Parishes)</u>				



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 03/01/25 through 03/31/25

Date	Professional	Hours	Amount	Description
334.00 - Asset Analysis (Real Property - Parishes)				
03/03/25	R. Strong	1.5	\$1,282.50	Analyzed available third party real estate data for updates to real estate analyses.
03/03/25	R. Strong	1.4	\$1,197.00	Updated real estate data for preparation schedule to provide to potential real estate valuation expert.
03/04/25	R. Strong	1.3	\$1,111.50	Continued updating real estate data preparation schedule to provide to potential real estate valuation expert pursuant to inquiries from UCC Counsel.
03/05/25	R. Strong	2.1	\$1,795.50	Analyzed proposed real estate expert pricing to develop ranges of potential costs for valuation.
03/06/25	R. Strong	0.2	\$171.00	Attended call with BRG (MB) regarding real estate issues (identification / valuation) for Committee requests.
03/06/25	M. Babcock	0.2	\$159.00	Met with BRG (RS) to discuss real estate issues (including identification / valuation).
03/07/25	A. Stubbs	1.0	\$340.00	Updated the master real estate analysis to include additional information from document productions for Parish School properties.
03/07/25	C. Tergevorkian	0.4	\$214.00	Met with BRG (AS) to discuss updates to the master real estate analysis.
03/07/25	A. Stubbs	0.4	\$136.00	Met with BRG (CT) to discuss updates to the real estate master analysis.
03/10/25	A. Stubbs	1.0	\$340.00	Updated the master real estate analysis to include additional data for properties pursuant to UCC Counsel requests.
03/17/25	C. Tergevorkian	1.5	\$802.50	Updated master real estate file regarding Parish property.
03/17/25	R. Strong	0.5	\$427.50	Attended call with BRG (CT) regarding Parish real estate inquiry from UCC Counsel.
03/17/25	C. Tergevorkian	0.5	\$267.50	Met with BRG (RS) to discuss Parish real estate inquiries from UCC Counsel.
03/18/25	R. Strong	0.5	\$427.50	Analyzed recently produced documents by Debtor in preparation for call with UCC Counsel regarding real estate issues.
03/21/25	S. Chaffos	1.0	\$440.00	Met with BRG (CT) regarding the audit work document productions (Baker Tilly) for evaluation relating to asset analyses.
03/21/25	C. Tergevorkian	1.0	\$535.00	Met with BRG (SC) to discuss analysis of production of Baker Tilley documents for asset assessment.



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 03/01/25 through 03/31/25

Date	Professional	Hours	Amount	Description
<u>334.00 - Asset Analysis (Real Property - Parishes)</u>				
Task Code: 334.00		14.5	\$9,646.50	Totals
<u>410.00 - Litigation Analysis (Avoidance Actions)</u>				
03/25/25	R. Strong	0.5	\$427.50	Discussed with BRG (SC) analysis of cash & investment activity for potential avoidance actions.
03/25/25	S. Chaffos	0.5	\$220.00	Met with BRG (RS) to discuss the cash and disbursement evaluation for potential avoidance actions.
03/31/25	R. Strong	1.2	\$1,026.00	Analyzed Seminary audit work papers for evaluation of asset transfers.
Task Code: 410.00		2.2	\$1,673.50	Totals
<u>600.00 - Claims / Liability Analysis (General)</u>				
03/05/25	A. Stubbs	1.0	\$340.00	Updated professional fee analysis to include payments made to professionals from MOR in January 2025 for Committee monitoring.
03/05/25	M. Kuhn	0.5	\$90.00	Updated professional fee analysis for January 2025 for Committee monitoring.
03/11/25	S. Chaffos	1.3	\$572.00	Analyzed the professional fee analysis through January 2025 for UCC Counsel inquiries.
03/11/25	A. Stubbs	0.2	\$68.00	Continued updated professional fee analysis to include payments made to professionals from MOR in January 2025.
Task Code: 600.00		3.0	\$1,070.00	Totals
<u>1020.00 - Meeting Preparation & Attendance</u>				
03/04/25	R. Strong	0.4	\$342.00	Met with BRG (CT, MB) and UCC Counsel (BM, GB, JS) to discuss case status/asset analyses.
03/04/25	C. Tergevorkian	0.4	\$214.00	Met with BRG (RS, MB) and UCC Counsel (BM, GB, JS) to discuss case status/asset analyses.
03/04/25	M. Babcock	0.4	\$318.00	Met with UCC Counsel (JS, BM, GB) and BRG (RS, CT) to discuss case issues/asset analyses.
03/11/25	R. Strong	0.7	\$598.50	Attended status call with UCC Counsel (JS, GB, BM) and BRG (MB [partial], PS, CT) regarding discovery / asset analyses.
03/11/25	P. Shields	0.7	\$626.50	Attended status call with UCC Counsel (JS, GB, BM) and BRG (MB [partial], PS, CT) regarding discovery / asset analyses.

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 03/01/25 through 03/31/25

Date	Professional	Hours	Amount	Description
<u>1020.00 - Meeting Preparation & Attendance</u>				
03/11/25	C. Tergevorkian	0.7	\$374.50	Met with BRG (PS, MB [partial], RS) and UCC Counsel (GB, BM, JS (partial)) to discuss discovery / asset analyses.
03/11/25	M. Babcock	0.3	\$238.50	Met with UCC Counsel (JS, BM, GB) and BRG (RS, PS, CT) to discuss asset analyses / discovery issues [partial].
03/18/25	R. Strong	0.5	\$427.50	Attended status call with UCC Counsel (BM, GB) and BRG (MB, CT) regarding case / discovery issues.
03/18/25	C. Tergevorkian	0.5	\$267.50	Met with BRG (RS, MB) and UCC Counsel (BM, GB) to discuss case status / discovery issues.
03/18/25	M. Babcock	0.5	\$397.50	Met with UCC Counsel (BM, GB) and BRG (RS, CT) to discuss discovery / case issues.
03/28/25	R. Strong	1.2	\$1,026.00	Attended call with UCC Counsel (BM, AC [partial], GB) and BRG (CT) regarding document discovery issues / case status.
03/28/25	C. Tergevorkian	1.2	\$642.00	Met with BRG (RS) and UCC Counsel (BM, GB, AC [partial]) to discuss case status / outstanding document discovery issues.
03/28/25	R. Strong	0.5	\$427.50	Analyzed recent document productions in preparation for call with UCC Counsel.
Task Code: 1020.00		8.0	\$5,900.00	Totals
<u>1060.00 - Fee Application Preparation & Hearing</u>				
03/05/25	M. Kuhn	1.0	\$180.00	Updated BRG's Fourth Interim Fee Application in preparation for filing.
03/10/25	M. Kuhn	1.1	\$198.00	Prepared February 2025 Monthly Fee Statement (including exhibits).
03/13/25	R. Strong	0.7	\$598.50	Analyzed draft exhibits for February monthly fee statement.
03/13/25	M. Kuhn	0.5	\$90.00	Prepared exhibits for monthly fee statement (February 2025).
03/17/25	M. Kuhn	0.2	\$36.00	Updated Monthly Fee Statement for February 2025 for filing.
Task Code: 1060.00		3.5	\$1,102.50	Totals
TOTALS		147.3	\$75,309.50	

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Debra I. Grassgreen (CA Bar No. 169978)
Gillian N. Brown (CA Bar No. 205132)
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Counsel to the Official Committee of Unsecured Creditors

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

In re:

THE ROMAN CATHOLIC ARCHBISHOP OF
SAN FRANCISCO,

Debtor and Debtor in Possession.

Case No.: 23-30564

Chapter 11

CERTIFICATE OF SERVICE

1 STATE OF CALIFORNIA)
2 CITY OF LOS ANGELES)

3 I, Maria R. Viramontes, am employed in the city and county of Los Angeles, State of
4 California. I am over the age of 18 and not a party to the within action; my business address is 10100
5 Santa Monica Blvd., Suite 1300, Los Angeles, California 90067.

6 On April 25, 2025, I caused to be served the **FOURTEENTH MONTHLY FEE STATEMENT**
7 **OF BERKELEY RESEARCH GROUP FOR ALLOWANCE AND PAYMENT OF INTERIM**
8 **COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD MARCH**
9 **1, 2025 THROUGH MARCH 31, 2025** in the manner stated below:

10 <input checked="" type="checkbox"/>	TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document was served by the court via NEF and hyperlink to the document. On April 25, 2025, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below. See Attached
13 <input checked="" type="checkbox"/>	(BY MAIL) I am readily familiar with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. Postal Service on that same day with postage thereon fully prepaid at Los Angeles, California, in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing in affidavit. See Attached
17 <input checked="" type="checkbox"/>	(BY EMAIL) I caused to be served the above-described document by email to the parties indicated on the attached service list at the indicated email address. See Attached.

18
19 I declare under penalty of perjury, under the laws of the State of California and the United
States of America that the foregoing is true and correct.

20 Executed on April 25, 2025, at Los Angeles, California.

21
22 /s/ Maria R. Viramontes
23 Maria R. Viramontes
24
25
26
27
28

TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):

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**Roman Catholic Archbishop of San Francisco
Limited Service List**

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*NOA Counsel for Junipero Serra High School/Counsel for Marin Catholic High School/Counsel for Riordan High School/Counsel for Salesian Society, Registered ECF User	Binder & Malter, LLP	Attn: Robert G Harris 2775 Park Ave Santa Clara, CA 95050		rob@bindermalter.com robertw@bindermalter.com
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*NOA - Request for Notice	C.B.	Attn: Kim Dougherty, Esq. Just Law Collaborative 210 Washington St N Easton, MA 02356	385-278-0287	kim@justcelc.com
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The Office of the California Attorney General	California Office of the Attorney General	1300 I St, Ste 1142 Sacramento, CA 95814		
Registered ECF User on behalf of Creditor Victoria Castro	Cheryl C. Rouse	Attn: Annette Rolain		rblaw@ix.netcom.com
*NOA - Counsel for Century Indemnity Company, Pacific Indemnity Company, and Westchester Fire Insurance Company	Clyde & Co US LLP	Attn: Alexander Potente Attn: Jason J Chorley 150 California St, 15th Fl San Francisco, CA 94111	415-365-9801	alex.potente@clydeco.us jason.chorley@clydeco.us
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Corresponding State Agencies	Colorado Department of Revenue	1881 Pierce St Lakewood, CO 80214		
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*NOA - Counsel for Westport Insurance Corporation, formerly known as Employers Reinsurance Corporation	Craig & Winkelman LLP	Attn: Robin D Craig 2001 Addison St, Ste 300 Berkeley, CA 94704		rcraig@craig-winkelman.com
*NOA - Request for Notice	D.R.	Attn: Kim Dougherty, Esq. Just Law Collaborative 210 Washington St N Easton, MA 02356	385-278-0287	kim@justcelc.com
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Registered ECF User on behalf of St. Paul Fire and Marine Insurance Co.	Dentons US LLP	Attn: Joshua Haevernick 1999 Harrison St, Ste 1300 Oakland, CA 94612	415-882-0300	joshua.haevernick@dentons.com
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**Roman Catholic Archbishop of San Francisco
Limited Service List**

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Registered ECF User	Edward J. Tredinnick			etredinnick@foxrothschild.com
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Fee Examiner	Frejka PLLC	Attn: Elise S. Frejka		Efrejka@frejka.com
*NOA - Request for Notice	GDR Group, Inc	Attn: Robert R Redwitz 3 Park Plz, Ste 1700 Irvine, CA 92614		randy@gdrgroup.com
Corresponding State Agencies	Georgia Department of Revenue Processing Center	P.O. Box 740397 Atlanta, GA 30374		
*NOA - Request for Notice	H.F.	Attn: Kim Dougherty, Esq. Just Law Collaborative 210 Washington St N Easton, MA 02356	385-278-0287	kim@justcelc.com
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Internal Revenue Service	Internal Revenue Service	Attn: Centralized Insolvency Operation P.O. Box 7346 Philadelphia, PA 19101-7346		
*NOA - Request for Notice	J.B.	Attn: Kim Dougherty, Esq. Just Law Collaborative 210 Washington St N Easton, MA 02356	385-278-0287	kim@justcelc.com
*NOA - Request for Notice	J.D.	Attn: Kim Dougherty, Esq. Just Law Collaborative 210 Washington St N Easton, MA 02356	385-278-0287	kim@justcelc.com
Registered ECF User on behalf of Creditor City National Bank	Jennifer Witherell Crastz			jcrastz@hemar-rousso.com
Registered ECF User on behalf of Interested Party Parishes of the Roman Catholic Archdiocese of San Francisco	Kathleen Mary Derrig Rios			kderrig@lewisroca.com
Registered ECF Party on behalf of Parishes of the Roman Catholic Archdiocese of San Francisco	Kathleen Mary Derrig Rios			Katie.Rios@wbd-us.com
*NOA - Claims Representative for the County of Kern	Kern County Treasurer and Tax Collector Office	Attn: Bankruptcy Division P.O. Box 579 Bakersfield, CA 93302-0579		bankruptcy@kerncounty.com
*NOA - Counsel for Parishes of the Roman Catholic Archdiocese of San Francisco, and The Archdiocese of San Francisco Parish and School Juridic Persons Real Property Support Corporation, Registered ECF User	Lewis Roca Rothgerber Christie LLP	One S Church Ave, Ste 2000 Tucson, AZ 85701-1666	520-622-3088	RCharles@lewisroca.com

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Description	Name	Address	Fax	Email
*NOA - Counsel for Daughters of Charity Foundation; Registered ECF User	Locke Lord LLP	Attn: David S Kupetz 300 S Grand Ave, Ste 2600 Los Angeles, CA 90071		david.kupetz@lockelord.com Mylene.Ruiz@lockelord.com
Registered ECF User on behalf of Interested Party Companhia De Seguros Fidelidade SA	Luke N. Eaton			lukeaton@cozen.com monugiac@pepperlaw.com
Registered ECF User	Mary Alexander			malexander@maryalexanderlaw.com
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*NOA - Counsel to Sacred Heart Cathedral Preparatory (SHCP)	McDermott Will & Emery LLP	Attn: Carole Wurzelbacher 444 West Lake St, Ste 4000 Chicago, IL 60606	312-984-7700	cwurzelbacher@mwe.com
*NOA - Counsel to Sacred Heart Cathedral Preparatory (SHCP)	McDermott Will & Emery LLP	Attn: Darren Azman Attn: Lisa A. Linsky Attn: Natalie Rowles Attn: Cris W. Ray One Vanderbilt Ave New York, NY 10017-3852	212-547-5444	dazman@mwe.com llinsky@mwe.com nrowles@mwe.com cray@mwe.com
*NOA - Counsel to Sacred Heart Cathedral Preparatory (SHCP); Registered ECF User	McDermott Will & Emery LLP	Attn: Jason D. Strabo 2049 Century Park E, Ste 3200 Los Angeles, CA 90067-3206	310-277-4730	jstrabo@mwe.com
Registered ECF Party on behalf of Interested Party Sacred Heart Cathedral Preparatory	McDermott Will & Emery LLP	Darren Azman		dazman@mwe.com; mco@mwe.com dnorthrop@mwe.com
Registered ECF User	Michele Nicole Detherage			mdetherage@robinskaplan.com
Corresponding State Agencies	New Mexico Taxation and Revenue Department	P.O. Box 25127 Santa Fe, NM 87504		
*NOA - Counsel for Chicago Insurance Company and Fireman's Fund Insurance Company	Nicolaides Fink Thorpe Michaelides Sullivan LLP	Attn: Matthew C Lovell 101 Montgomery St, Ste 2300 San Francisco, CA 94104		mlovell@nicolaidesllp.com
*NOA - Counsel for The Roman Catholic Seminary of San Francisco aka St. Patrick's Seminary & University	Niesar & Vestal LLP	Attn: Peter C Califano 90 New Montgomery St 9th Fl San Francisco, CA 94105		pcalifano@nvlawllp.com
Registered ECF User	Office of the U.S. Trustee / SF	Attn: Christina Lauren Goebelsmann		christina.goebelsmann@usdoj.gov USTPRegion17.SF.ECF@usdoj.gov
U.S. Trustee, Registered ECF User	Office of the United States Trustee	Attn: Phillip J. Shine 450 Golden Gate Ave, Rm 05-0153 San Francisco, CA 94102		phillip.shine@usdoj.gov
U.S. Trustee, Registered ECF User	Office of the United States Trustee	Attn: Jason Blumberg Attn: Trevor R Fehr Attn: Jared A. Day 501 I Street, Ste 7-500 Sacramento, CA 95814		jason.blumberg@usdoj.gov Trevor.Fehr@usdoj.gov jared.a.day@usdoj.gov USTP.Region17@usdoj.gov
U.S. Trustee, Registered ECF User	Office of the United States Trustee	Attn: Deanna K. Hazelton 2500 Tulare St, Ste 1401 Fresno, CA 93721		deanna.k.hazelton@usdoj.gov
*NOA - Proposed Counsel for the Official Committee of the Unsecured Creditors, Registered ECF User	Pachulski Stang Ziehl & Jones LLP	Attn: Brittany M Michael 780 3rd Ave, 34th Fl New York, NY 10017-2024	212-561-7777	bmichael@pszjlaw.com
*NOA - Proposed Counsel for the Official Committee of the Unsecured Creditors, Registered ECF User	Pachulski Stang Ziehl & Jones LLP	Attn: James I Stang 10100 Santa Monica Blvd, 13th Fl. Los Angeles, CA 90067		jstang@pszjlaw.com
*NOA - Proposed Counsel for the Official Committee of the Unsecured Creditors, Registered ECF User	Pachulski Stang Ziehl & Jones LLP	Attn: Debra I Grassgreen Attn: John W Lucas 1 Sansome St, 34th Fl, Ste 3430 San Francisco, CA 94104-4436		dgrassgreen@pszjlaw.com jlucas@pszjlaw.com
Registered ECF User on behalf of Creditor Committee The Official Committee of Unsecured Creditors	Pachulski Stang Ziehl & Jones LLP	Debra I. Grassgreen Gillian Nicole Brown		dgrassgreen@pszjlaw.com hphan@pszjlaw.com ocarpio@pszjlaw.com gbrown@pszjlaw.com ggreenwood@pszjlaw.com rrosales@pszjlaw.com
*NOA - Counsel for Westport Insurance Corporation, formerly known as Employers Reinsurance Corporation, Counsel for Chicago Insurance Company and Fireman's Fund Insurance Company, Registered ECF User	Parker, Hudson, Rainer & Dobbs LLP	Attn: Todd C Jacobs Attn: John E Bucheit 2 N Riverside Plz, Ste 1850 Chicago, IL 60606	404-522-8409	tjacobs@phrd.com jbucheit@phrd.com
*NOA - Counsel for Westport Insurance Corporation, formerly known as Employers Reinsurance Corporation, Counsel for Chicago Insurance Company and Fireman's Fund Insurance Company, Counsel for Appalachian Insurance Company, Registered ECF User	Parker, Hudson, Rainer & Dobbs LLP	Attn: Harris B Winsberg Attn: Matthew M Weiss Attn: R David Gallo 303 Peachtree St NE, Ste 3600 Atlanta, Georgia 30308	404-522-8409	hwinsberg@phrd.com mweiss@phrd.com dgallo@phrd.com

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Description	Name	Address	Fax	Email
*NOA - Counsel for Westport Insurance Corporation, formerly known as Employers Reinsurance Corporation, Counsel for Chicago Insurance Company and Fireman's Fund Insurance Company, Counsel for Appalachian Insurance Company Registered ECF User	Parker, Hudson, Rainer & Dobbs LLP	Attn: Matthew G Roberts 303 Peachtree St NE, Ste 3600 Atlanta, Georgia 30308	404-522-8409	mroberts@phrd.com
*NOA - Counsel for Century Indemnity Company, Continental Casualty Company, Registered ECF User	Plevin & Turner LLP	Attn: Mark D. Plevin 580 California St, 12th Fl San Francisco, CA 94104	415-986-2827	mplevin@plevinturner.com mark-plevin-crowell-moring-8073@ecf.pacerpro.com
*NOA - Counsel for Century Indemnity Company, Registered ECF User	Plevin & Turner LLP	Attn: Miranda H Turner/Jordan A Hess 1701 Pennsylvania Ave, NW, Ste 200 Washington, D.C. 20004		mtturner@plevinturner.com jhess@plevinturner.com
*NOA - Request for Notice	R.C.	Attn: Kim Dougherty, Esq. Just Law Collaborative 210 Washington St N Easton, MA 02356	385-278-0287	kim@justcelc.com
*NOA - Request for Notice	R.F.	Attn: Kim Dougherty, Esq. Just Law Collaborative 210 Washington St N Easton, MA 02356	385-278-0287	kim@justcelc.com
*NOA - Request for Notice	R.F. Jr.	Attn: Kim Dougherty, Esq. Just Law Collaborative 210 Washington St N Easton, MA 02356	385-278-0287	kim@justcelc.com
*NOA - Request for Notice	R.M.	Attn: Jeannette A. Vaccaro, Esq. 315 St., 10th Fl San Francisco, CA 94104	415-366-3237	jv@jvlaw.com
Registered ECF User on behalf of Creditor Shajana Steele	Robert J. Pfister			rpfister@pslawllp.com
Registered ECF User on behalf of Interested Party Parishes of the Roman Catholic Archdiocese of San Francisco	Robert M Charles, Jr			Robert.Charles@wbd-us.com
*NOA - Counsel for Appalachian Insurance Company	Robins Kaplan LLP	Attn: Christina M. Lincoln 2121 Ave of the Stars, Ste 2800 Los Angeles, CA 90067	310-229-5800	clincolin@robinskaplan.com LCastiglioni@robinskaplan.com
*NOA - Counsel for Appalachian Insurance Company	Robins Kaplan LLP	Attn: Melissa M D'Alelio Attn: Taylore E Karpa Schollard 800 Boylston St, Ste 2500 Boston, MA 02199	617-267-8288	mdalelio@robinskaplan.com tkarpa@robinskaplan.com
*NOA - Counsel for Interested Party First State Insurance Company, Registered ECF User	Ruggeri Parks Weinberg LLP	Attn: Annette P Rolain Attn: Joshua Weinberg 1875 K St NW, Ste 600 Washington, DC 20006-1251		Arolain@rugerilaw.com jweinberg@rugerilaw.com bkfilings@rugerilaw.com
Corresponding State Agencies	San Francisco County Clerk	1 Dr Carlton B Goollett Pl City Hall, Room 168 San Francisco, CA 94102		
Corresponding State Agencies	San Francisco Tax Collector	c/o Secured Property Tax P.O. Box 7426 San Francisco, CA 94120		
Corresponding State Agencies	San Mateo County Tax Collector	555 County Center, 1st Floor Redwood City, CA 94063		
Debtor's Counsel, Registered ECF User	Sheppard, Mullin, Richter & Hampton LLP	Attn: Ori Katz Attn: Alan H Martin 4 Embarcadero Ctr, 17th Fl San Francisco, CA 94111-4109		amartin@sheppardmullin.com katz@sheppardmullin.com
Debtor's Counsel, Registered ECF User	Sheppard, Mullin, Richter & Hampton LLP	Attn: Jeannie Kim Attn: Ori Katz		jekim@sheppardmullin.com dgateen@sheppardmullin.com okatz@sheppardmullin.com LSegura@sheppardmullin.com lwidawskyleibovici@sheppardmullin.com
Registered ECF User on behalf of Interested Party Century Indemnity Company	Simpson Thacher & Bartlett LLP	David Elbaum Pierce MacConaghy		david.elbaum@stblaw.com janie.franklin@stblaw.com pierce.maconaghy@stblaw.com
*NOA - Counsel for Westport Insurance Corporation, formerly known as Employers Reinsurance Corporation, Registered ECF User	Sinnott, Puebla, Campagne & Curet, APLC	Attn: Blaise S Curet 2000 Powell St, Ste 830 Emeryville, CA 94608	415-352-6224	bcuret@spclaw.com
*NOA - Counsel for Certain Underwriters at Lloyd's, London and Certain London Market Companies	Skarzynski Marick & Black LLP	Attn: Jeff D Kahane/Timothy W Evanston Attn: Nathan Reinhardt/Russell W Roten 663 W 5th St, 26th Fl Los Angeles, CA 90071		jkahane@skarzynski.com tevanston@skarzynski.com nreinhardt@skarzynski.com rroten@skarzynski.com
*NOA - Counsel for Interested Party First State Insurance Company, Registered ECF User	Smith Ellison	Attn: Michael W Ellison 2151 Michelson Dr, Ste 185 Irvine, CA 92612	949-442-1515	mellison@sehlaw.com kfoster@sehlaw.com
Corresponding State Agencies	State of California Franchise Tax Board	P.O. Box 942867 Sacramento, CA 94267		
Debtor	The Roman Catholic Archbishop of San Francisco	One Peter Yorke Way San Francisco, CA 94109		

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Corresponding State Agencies	Virginia Department of Taxation	P.O. Box 1115 Richmond, VA 23218		
Corresponding State Agencies	Virginia Employment Commission	P.O. Box 26441 Richmond, VA 23261		